

# RETAILERS CLAIM FOR GASOLINE TAX REFUND

**FILE THIS CLAIM WITH:**  
Wisconsin Department of Revenue  
MS 5-107  
Post Office Box 8900  
Madison, WI 53708-8900  
(608) 266-7363 or 266-6701

## IMPORTANT

- Claims must be filed within one year from the date fuel is purchased.
- Provide all information requested to avoid delays in processing your claim.

☐ Check this box if there has been a recent change to your name, address or ownership

Please print or type, or apply address label over Section A

<b>Section A: Legal Name</b>		<b>Federal Employer ID No. (FEIN)</b>	<b>AND/OR</b>	<b>Social Security No. (if you are a sole proprietor)</b>
_____		_____	_____	_____
<b>Mailing Address – Street or PO Box Number</b>		<b>City</b>	<b>State</b>	<b>Zip Code</b>
_____		_____	_____	_____
<b>Type of Organization (check one)</b>		<b>Date of Incorporation or Registration:</b> _____		<b>Wisconsin County of Business Location</b>
1. <input type="checkbox"/> Individual		3. <input type="checkbox"/> Wisconsin corporation		_____
2. <input type="checkbox"/> Partnership		4. <input type="checkbox"/> Out-of-state corporation		
5. <input type="checkbox"/> Other: describe _____		LLC - Taxed as partnership <input type="checkbox"/> LLC - Taxed as corporation <input type="checkbox"/> LLC - Single member LLC only		

<b>Section B: DATES OF FUEL PURCHASES COVERED BY THIS REFUND CLAIM</b>		<b>CAUTION →</b>	<b>If fuel purchases cover more than one fuel tax rate period, you must submit a separate refund claim for each period.</b>
<b>Date of first Purchase →</b> _____	<b>Date of last Purchase →</b> _____		

MOTOR VEHICLE FUEL TAX RATES		
Period Covered by Your Purchases	Fuel Tax Rate	USE A SEPARATE CLAIM FORM FOR EACH FUEL TAX RATE PERIOD
April 1, 2005 through March 31, 2006	29.9¢ per gallon	
For periods after April 1, 2006	30.9¢ per gallon	

<b>Section C: REFUND COMPUTATION SCHEDULE</b>	<b>**ENTER WHOLE GALLONS ONLY**</b>	<b>Gasoline</b>
1. Total gallons of <b>gasoline</b> purchased		
2. Gallons not received into your retail storage		
3. Net gallons received into your retail storage - total must agree with Section D		
4. Fuel tax rate (enter one rate from schedule above)		
5. Tax Paid - multiply gallons on line 3 by tax rate on line 4		
6. <b>RETAILERS ALLOWANCE (1/2 OF 1%)</b>		<b>.005</b>
7/8. <b>REFUND CLAIMED</b> - multiply amount on line 5 by allowance (.005) on line 6 →		

Section D: RETAIL STATION LOCATION INFORMATION - list each of your retail locations receiving <b>gasoline</b> covered by this refund		
Station Name	Address (street and city)	Gallons Received
<b>TOTAL GALLONS RECEIVED:</b> must agree with line 3 →		

I declare that I have examined this claim and attachments and to the best of my knowledge and belief, it is true, correct and complete. I am a retailer of the gasoline on which this claim is based. The gasoline was purchased within the last 12 months and received into storage at my retail place of business.

Signature (do not print or type)	Business Telephone No. (      )	Date
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## INFORMATION AND INSTRUCTIONS

Wisconsin law provides that any person who operates a retail service station may claim a refund of one-half of one percent of the Wisconsin motor vehicle fuel tax paid on **gasoline** received into that person's retail storage facilities. This refund is designed to compensate for shrinkage and evaporation losses.

*Exceptions* – Refunds may NOT be claimed on the following fuel purchases:

1. Diesel fuel.
2. Gasoline purchased by you and then resold and shipped to customers without being placed in your retail storage facilities.
3. Consignment purchases.

### HOW TO OBTAIN A REFUND

A refund can only be obtained by completing this claim form and filing it with the Wisconsin Department of Revenue.

### DUE DATE

You may file a refund claim any time during the year (for example, quarterly, semi-annually, annually). A CLAIM MUST BE FILED WITHIN 12 MONTHS FROM THE DATE FUEL IS PURCHASED. It is date of purchase (not date of payment) that determines the due date of your refund claim.

### PURCHASE VERIFICATION REQUIREMENTS

Verification of your gasoline purchases must accompany your claim in order to obtain a refund. You must select one of the two options below to detail your purchases.

1. *Purchase Schedule (submit instead of invoices)*  
You may submit a schedule listing your gasoline purchases instead of submitting invoices. A purchase schedule for your use appears on pages 3 and 4 of this claim form. In lieu of completing this schedule, you may submit a computerized listing of your gasoline purchases. If you submit a computerized listing, it **MUST** contain the same information requested in our schedule. If your listing includes all gasoline shipments, indicate with a red check mark those shipments on which you are claiming a refund.

2. *Invoices*  
Invoices may be submitted for your gasoline purchases. You must submit a separate invoice for each purchase (grouping purchases on one invoice is not acceptable).

Each invoice prepared by your supplier must contain the following information:

- a. Date of purchase
- b. Name and address of purchaser
- c. Name and address of seller
- d. Number of gallons purchased
- e. Type of fuel purchased
- f. Amount of Wisconsin fuel tax paid

**In addition, your invoices must be assembled in ascending date order (oldest invoice first). Your invoices must also be accompanied by adding machine tapes to show how you computed the gallons entered on line 1. Attach (staple/clip) each adding machine tape to the invoices covered by that tape.**

The invoices will not be returned to you. They become a permanent part of your refund claim.

### ASSISTANCE

If you need additional claim forms, or have any questions, call us at (608) 266-7363 or 266-6701, FAX (608) 261-7049, or e-mail: [excise@dor.state.wi.us](mailto:excise@dor.state.wi.us).

### COMPLETING YOUR REFUND CLAIM

**Section A:** The FEIN/SSN you enter must be issued to the name shown.

**Section B:** Enter the dates of the first and last fuel purchases for the time period covered by your refund claim.

### REFUND COMPUTATION SCHEDULE

**Section C:** Before you complete this schedule to compute your refund, separate your fuel purchases by date. If fuel purchases cover more than one fuel tax rate period, you must submit a separate refund claim for each period.

**Line 1.** Indicate the total gallons of gasoline purchased.

**Line 2.** Indicate the gallons included on line 1 which were not received into your retail storage.

**Line 3.** Subtract line 2 from line 1. The differences represent the gallons on which your refund is based. This total must agree with the total gallons from section D.

**Line 4.** Enter the fuel tax rate that corresponds to the dates of your fuel purchases. Use a separate claim form for each fuel tax rate period.

**Line 5. Tax Paid.** Multiply the gallons on line 3 by the tax rate on line 4.

**Line 7/8. REFUND CLAIMED.** Multiply the amount on line 5 by 1/2 of 1% (.005). **THIS IS YOUR REFUND.**

**Section D:** List the station name, address and gallons of **gasoline received** at each of your retail stations included in this refund claim. **Do not use post office box addresses.**

*Sign and date your refund claim, and indicate your business telephone number.*

### DEPARTMENT REVIEW OF REFUND CLAIMS

The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

### RECORD KEEPING

You must keep a copy of this refund claim and all records pertaining to your business for at least 4 years. You must keep them in a place and manner easily accessible for review by department representatives.

### FRAUDULENT CLAIMS

Under section 78.73(1) of the Wisconsin Statutes, any person who uses a false or fictitious name when submitting a refund claim or commits any other fraud in preparing and submitting a claim, may be fined not more than \$500 or imprisoned not more than 6 months or both. Altering a purchase date on an invoice to bring it within the 12 month time limitation for filing a refund claim is a fraudulent act.

## GASOLINE PURCHASE SCHEDULE

**GASOLINE PURCHASES ONLY**

Enter on this schedule each gasoline purchase which qualifies for refund. List your purchases in ascending order, oldest purchase first. If fuel tax purchases cover more than one tax rate period, you must submit a separate refund claim for each period. Enter the totals on line 1 and **attach an adding machine tape** showing how you computed the totals. **Remember – purchases of diesel fuel do not qualify for refund.**

**COMPLETE PURCHASE SCHEDULE CAREFULLY**

If you do not provide all the information requested for each gasoline purchase listed on this schedule, your refund claim will be returned to you for completion.

**DO NOT ATTACH INVOICES TO THIS SCHEDULE**

It is not necessary to submit invoices for the gasoline purchases you detail on this schedule.

PAGES 3 AND 4 MAY BE REPRODUCED IF ADDITIONAL SCHEDULES ARE NEEDED.

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## GASOLINE PURCHASE SCHEDULE

[illegible]